IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff.	)	
	)	
v.	)	Case No. 18-cv-102
	)	
MARK ANTHONY LOVELY	)	
	)	
Defendant,	)	
	)	

RESPONSE TO DECLARATION OF REVENUE OFFICER ANITA BOND

Even though Anita Bond has signed her Declaration pursuant to 28 U.S.C. § 1746, the Documents that she and the attorney's for the Plaintiff refer to are unsigned, third party hearsay which have already been rebutted and or corrected by the use of Forms 4852 which the Plaintiff and or Anita Bond have chosen to omit. Anita Bond knows, or should know that there is no federal tax liabilities for any of the years in question. Anita Bond does not have any first hand personal knowledge of Defendant's tax liability for the years in question. Defendant is not a tax defier, and has no history of filing fraudulent tax returns. Defendant was not a W-2 wage earner nor has defendant worked for any employers. For a proper understanding of the term "Employer" on must look to the definition of the term "Employee" as used in Title 26 of the United States Code which has not been passed into positive law. Please see 26 USC § 3401 (c):

> **(c)Employee**
> For purposes of this chapter, the term "employee" includes an officer, employee, or elected official of the United States, a State, or any

> political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

Here we can see that employers includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation. It is clear that the persons described in this definition have in fact exercised a government granted privilege, or have been involved in a federally taxable activity under Article 1 Sec. 8 of the U.S. Constitution. Defendant has not been involved in any federally taxable activity, nor has he exercised any government granted privileges that would classify him as an Employee working for an "Employer". Now the completely empty definition of the term "Employer" can be seen first hand. Defendant has earned no "Wages" as defined at 26 USC § 3401 (a):

> **(a)Wages**
> For purposes of this chapter, the term "wages" means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include remuneration paid—

Again here we can see that "Wages" are earned by "employees" who performed services for his employer. The definition of the term "Employer" while vague can only be defined by referring to the term "Employee" to be able to see the complete picture and meaning of that term. Just because someone has had taxes withheld,

does not imply or conclude that one has been involved in a federally taxable activity, or exercised any government granted privileges. Please see again Southern Pacific Co. v. Lowe, 247 U.S. 330 (1918)

> **U.S. Supreme Court**
> **Southern Pacific Co. v. Lowe, 247 U.S. 330 (1918)**
> **Southern Pacific Co. v. Lowe**
> **No. 462**
> **Argued March 4, 5, 6, 1918**
> **Decided June 3, 1918**
> **247 U.S. 330**
> *ERROR TO THE DISTRICT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF NEW YORK*
> We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (*Doyle v. Mitchell Brothers Co., ante,* 247 U. S. 179, and *Hays v. Gauley Mountain Coal Co., ante,* 247 U. S. 189), the broad content on submitted in behalf of the government that all receipts -- everything that comes in -- are income within the proper definition of the term "gross income," and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term "income" has no broader meaning in the 1913 act than in that of 1909 (*see Stratton's Independence v. Howbert,* 231 U. S. 399, 231 U. S. 416-417), and, for the present purpose, we assume there is no difference in its meaning as used in the two acts. This being so, we are bound to consider accumulations that accrued to a corporation prior to January 1, 1913, as being capital, not income, for the purposes of the act. And we perceive no adequate ground for a distinction in this regard between an accumulation of surplus earnings and the increment due to an appreciation in value of the assets of the taxpayer.

(I believe that there is a typo “content on” should actually be “contention”. ML)

Here again we can see that the tax is not on everything that comes in, but can only be laid upon government granted privileges, or federally taxable activities which as I have explained many times over and over that the defendant has not done.

Defendant was not and is not a W-2 wage earner! The W-2. No one earns wages

because of a W-2, the W-2 is an unsigned document submitted to inform those receiving the form of how much was withheld. It does not conclusively determine that the earnings were produced from the exercise of government granted privileges, or involvement in federally taxable activities. The 4852's that were attached to the returns that I submitted, are the only available avenue to rebut, and correct that which was known to be incorrect. A delegate of the Treasury supposedly assessed civil penalties against defendant but his name is not disclosed so that he could take personal liability for any false statements. If those tax submissions were found to be frivolous under 26 U.S.C. § 6702(a):

> **(a)Civil penalty for frivolous tax returns** A person shall pay a penalty of $5,000 if—
> **(1)**such person files what purports to be a return of a tax imposed by this title but which—
> **(A)**
> does not contain information on which the substantial correctness of the self-assessment may be judged, or
> **(B)**
> contains information that on its face indicates that the self-assessment is substantially incorrect, and
> **(2)**the conduct referred to in paragraph (1)—
> **(A)**
> is based on a position which the Secretary has identified as frivolous under subsection (c), or
> **(B)**
> reflects a desire to delay or impede the administration of Federal tax laws.

the government would be obligated to make there own returns signed under penalty of perjury just as my originals were and still standing as the only returns on the record. I have asked many times in the past through the seemingly endless correspondences with the IRS and still to date even in these proceedings have

never received the answer to the question: Are the Civil Penalties based on (1)(A) or (B), and (2)(A) or (B)? So that I could either correct the returns or rebut the allegation. Defendant has explained many times before he can't see where on the face of the return that it doesn't contain information on which the substantial correctness of the self-assessment may be judged, or that it indicates that the self-assessment is substantially incorrect. Nor is it based on a position which the Secretary has identified as frivolous under subsection (c), nor was it my intention to delay or impede the administration of Federal tax laws. So again I do not understand how the returns are "frivolous", and Defendant doesn't believe that Plaintiff can explain it either. Defendant is certain that Plaintiff and or Anita Bond is correct that it could collect interest and penalties from the date that these supposed liabilities became proven, but that is in fact why we are in the present case so that liability and jurisdiction could be proven, which still remains to be proven conclusively. If it could be proven that there was in fact a liability on the returns that the government believes are frivolous, they would be required to make their own returns, and Government Exhibit B, and Government Exhibit C documents are unsigned so they are not returns as described at26 U.S.C. § 6020. Please see:

> 26 C.F.R. § 301.6020-1(b) Execution of returns-
> (1) In general.
> If any person required by the Internal Revenue Code or by the regulations to make a return ... fails to make such return at the time prescribed therefore, or makes, willfully or otherwise, a false, fraudulent or frivolous return, the Commissioner or other authorized Internal Revenue Officer

> employee shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.
>
> (2) Form of the return.
> A document (or set of documents) signed by the Commissioner or other authorized Internal Revenue Officer or employee shall be a return for a person described in paragraph (b)(1) of this section if the document (or set of documents) identifies the taxpayer by name and taxpayer identification number, contains sufficient information from which to compute the taxpayer's tax liability, and purports to be a return.

The 2014 tax return shown on Exhibit D is not Defendant's tax return, Defendant did try and file electronically, but the system would not allow me to attach a 4852, and the system would not allow Defendant to enter 0.00 in the income, and it entered the amount shown on its on and would not allow any changes, and the return is not signed. I believe that I had filed a 2014 1040EZ through the mail, and obviously I would not have filed a return that showed I had earned any wages, or taxable amounts, this was another reason that I had given up on trying to file electronically because the system was entering figures that were not Defendants. At any rate this return shown in Government Exhibit D is pages 15 and 16 is hereby denied. Here again there are no tax liabilities for any of the years in question. Further still any taxes that could have become liable were already pre-paid through withholding. All of the tax returns were filed timely and I have the correspondence on that allegation for several years, and they were never answered. Defendant is not indebted to the United States with respect to income tax, penalties, or interest for any of the years in question.

Date: December 20, 2018

Respectfully submitted,

Mark Anthony Lovely
c/o 1235 Amylee Trail
Kernersville, NC 27284
Phone: (336) 601-4641
Email:
Authorized Representative

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 20th day of December, 2018, I electronically filed the foregoing **RESPONSE TO DECLARATION OF REVENUE OFFICER ANITA BOND** with the Clerk of Court using the CM/ECF system, which will send notification of such filing to those registered to receive it. I also served a copy via first class mail to:

Erin F. Darden, Trial Attorney
U.S. Department of Justice, Tax Division
PO Box 227
Washington, D.C. 20044

attorney for the Plaintiff: United States of America.

Date: December 20, 2018

Mark Anthony Lovely
Authorized Representative